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STRENGTHENING INTERNATIONAL STATISTICAL COOPERATION

IMPLEMENTATION OF THE 1993 SYSTEM OF NATIONAL ACCOUNTS (1993 SNA)

Inter-Agency Task Force on National Accounts

Note by the Secretary-General

The Secretary-General has the honour to transmit to the Statistical Commission the report of the Inter-Agency Task Force on National Accounts (Convener: Inter-Secretariat Working Group on National Accounts), which is contained in the annex to the present report. The report is transmitted to the Commission in accordance with a request of its Working Group on International Statistical Programmes and Coordination at its sixteenth session (Geneva, 13-16 September 1993) (E/CN.3/1994/2, para. 11).

* E/CN.3/1994/1.

Annex

REPORT OF THE INTER-AGENCY TASK FORCE ON NATIONAL ACCOUNTS/ INTER-SECRETARIAT WORKING GROUP ON NATIONAL ACCOUNTS

SUMMARY

The present report describes the future role of the Inter-Secretariat Working Group on National Accounts (ISWGNA) as the Inter-Agency Task Force on National Accounts, which will coordinate the implementation of the 1993 System of National Accounts (1993 SNA). The report deals with the coordination of work programmes in technical cooperation and training (paras. 12-17); the further development of handbooks, compilation guides and special studies (paras. 18-20); organizing and addressing future conceptual work, including issues identified as requiring further research (paras. 21-28); and developing a new SNA questionnaire to meet the different data needs of all member organizations of ISWGNA (paras. 29-30). The report also includes details of work to be undertaken in pursuit of those broad themes by ISWGNA members, namely the Statistical Office of the European Communities; the International Monetary Fund; the Organisation for Economic Cooperation and Development; the Statistical Division of the United Nations Secretariat, and the regional commissions; and the World Bank (appendix).

CONTENTS

	Paragraphs	Page
INTRODUCTION	1	4
I. PUBLICATION OF THE 1993 SNA	2	4
II. ROLE OF THE INTER-SECRETARIAT WORKING GROUP ON NATIONAL ACCOUNTS AS A TASK FORCE ON NATIONAL ACCOUNTS	3 - 11	4
III. COORDINATION OF WORK PROGRAMMES ON THE IMPLEMENTATION OF THE 1993 SNA	12 - 30	6
A. Technical cooperation/assistance and training	12 - 17	6
B. Further development of handbooks, compilation guides and special studies	18 - 20	8
C. Research agenda	21 - 28	9
1. Financial intermediation services indirectly measured	23	10
2. Environmental accounting	24	10
3. Consumer subsidies	25	10
4. Informal-formal distinction	26	10
5. Classifications	27 - 28	10
D. Design and implementation of an SNA questionnaire	29 - 30	11
IV. POINTS FOR DISCUSSION	31	12
Appendix. Strategies of member organizations of the Inter-Agency Task Force on National Accounts/Inter-Secretariat Working Group on National Accounts concerning the implementation of the 1993 SNA		13

INTRODUCTION

1. The present document has been prepared in response to a request of the Statistical Commission, at its twenty-seventh session, reiterated by its Working Group on International Statistical Programmes and Coordination at its sixteenth session, that the Inter-Secretariat Working Group on National Accounts (ISWGNA) submit to the Commission at its special session in 1994 a report on strategies for the implementation of the 1993 System of National Accounts (1993 SNA), including the research agenda as set out in the 1993 SNA: future data requirements to be met through the new SNA questionnaire; and appropriate regional input in the implementation process. Since the Commission also requested a report from the Inter-Agency Task Force on National Accounts, it was decided to merge the report on implementation with the report of the Task Force.

I. PUBLICATION OF THE 1993 SNA

2. The final revised manuscript of the English version of the 1993 SNA incorporating the changes recommended by ISWGNA and endorsed by the Statistical Commission at its twenty-seventh session was submitted to the United Nations Secretariat for publication in July 1993 and printed copies became available for distribution by the five member organizations of ISWGNA by the end of January 1994. 1/ As to the other language versions, responsibility for their final versions will be assumed as follows: for Arabic, the United Nations Secretariat, in cooperation with the Economic and Social Commission for Western Asia (ESCWA); for Chinese, the United Nations Secretariat; for French, the Statistical Office of the European Communities (Eurostat), in cooperation with the Institut national de la statistique et des études économiques (INSEE) of the Government of France; for Russian, the International Monetary Fund (IMF); and for Spanish, the Instituto Nacional de Estadística (INE) of the Government of Spain, in cooperation with the Economic Commission for Latin America and the Caribbean (ECLAC). The camera-ready copy of the Russian version will be delivered by IMF to the United Nations Secretariat by the end of 1994. The final manuscripts of the Arabic, Chinese, French and Spanish versions are not expected to be ready before mid-1994. Thereafter, the United Nations Secretariat will require six to nine months to complete the publication process.

II. ROLE OF THE INTER-SECRETARIAT WORKING GROUP ON NATIONAL ACCOUNTS AS A TASK FORCE ON NATIONAL ACCOUNTS

3. The development of the conceptual framework of the 1993 SNA over the past decade has been achieved through a programme of international cooperation and has been a singular achievement. The cooperative arrangements that have governed past work have been well tested and provide a basis for future cooperation and coordination. The principle of burden sharing will continue to guide all future activities of ISWGNA and all of its participating organizations are committed to ensuring continuity as global work on national accounts moves into a new phase that will emphasize implementation and further refinement of the conceptual framework.

4. ISWGNA has established a number of modalities that will facilitate its work. Twice yearly technical meetings of the Group are proposed. For each period between meetings, a member organization will act as the secretariat and assume the role of focal point. In its capacity as the focal point, that organization will act as the convener and channel for all communications and will undertake to follow up on issues that are being worked upon.

5. ISWGNA will actively seek the cooperation and contributions of other agencies and national statistical offices, particularly in further refining the 1993 SNA. For instance, the International Labour Organization (ILO), the Food and Agriculture Organization of the United Nations (FAO), the World Tourism Organization (WTO) and the United Nations Environment Programme (UNEP) will be invited to participate in elaborating the formal-informal distinction, developing agricultural sector accounts, extending tourism satellite accounts and extending environmental accounts, respectively. ISWGNA will also seek inputs from non-governmental organizations, such as the World Resources Institute, as appropriate. Efforts will also be made to seek inputs from national statistical offices of statistically advanced countries in the development of specific handbooks, training materials and other inputs associated with both the implementation of the 1993 SNA and its elaboration.

6. Since members of ISWGNA and other relevant bodies have different specialties and areas of interest, different subgroups will be constituted to deal with specialized areas. That specialization will be applicable not only to international organizations but to the regional commissions as well, which may decide to concentrate on specific areas of work. Technical meetings of subgroups will not always be attended by all ISWGNA members; such meetings will not constitute formal ISWGNA meetings.

7. The speedy implementation of the 1993 SNA in many countries, especially statistically less advanced countries and the economies in transition, poses particular challenges. Comprehensive implementation will depend on the availability of basic data and resources in terms of trained staff. By making use of the features of the 1993 SNA, which is designed to allow for a flexible, progressive and modular approach to developing whichever of its elements are most appropriate in the context of the analytical and policy needs of the country, it should prove feasible to implement the 1993 SNA in stages and/or define alternative options for implementation.

8. However, it is fully recognized that for effective implementation to proceed, certain actions will need to be taken at the global and regional levels that focus on the delivery of training to national accountants through a programme involving technical assistance, training and making available handbooks that elaborate on the conceptual framework and provide practical guidance to compilers. ISWGNA recognizes that the early availability of documentation in all of the major languages will be critical; ISWGNA will endeavour to ensure that the necessary materials become available in a timely manner.

9. Given resource constraints, it is imperative that all activities connected with the implementation of the 1993 SNA are coordinated to the maximum extent possible, thereby minimizing duplication. ISWGNA will therefore develop

coordinated work programmes and either joint or coordinated training seminars, and will provide optimal arrangements for the sharing of information on all ongoing technical cooperation activities. As one element in that approach, ISWGNA proposes the creation of an SNA newsletter to incorporate information on new developments, experience gained in the course of implementation, forthcoming seminars and workshops, and the availability of software and training materials. The newsletter could also be an effective tool for disseminating updated summary information relating to research work on the future elaboration of the SNA. The regional commissions would play a role in the translation of the newsletter into the major languages specific to their respective regions.

10. Other arrangements will be developed between the participating organizations to implement the 1993 SNA. For instance, experts from one organization could assist other organizations in their training and other implementation efforts, including the preparation of course materials, participation in training sessions or participation in technical cooperation programmes in individual countries. Coordination may be further enhanced by widely disseminating and exchanging the training material developed by each organization to other interested parties, including statistical training institutes, so that training carried out by different multilateral and bilateral donors would be harmonized and brought in line with the new orientation of the 1993 SNA.

11. The steps outlined above will not by themselves ensure the rapid and comprehensive implementation of the 1993 SNA. In the final analysis, actions taken at the national level will be the key to implementation. Improvements in the coverage and availability of basic data are critical steps in that process. National statistical offices will need to develop medium-term plans for strengthening their overall statistical capacities to gather the information necessary for supporting the compilation of national accounts. In preparing such plans, it is imperative that attention be paid to user needs and clear priorities be assigned to developing those parts of the 1993 SNA that are most relevant in the context of individual country circumstances. In some countries, the task of developing an action programme and a prioritization of activities may itself only be feasible with external assistance from multilateral and bilateral donor agencies.

III. COORDINATION OF WORK PROGRAMMES ON THE IMPLEMENTATION OF THE 1993 SNA

A. Technical cooperation/assistance and training

12. Technical cooperation/assistance activities consist of directly assisting countries in compiling national accounts and training national accounts compilers and trainers at the national, regional and international levels. ISWGNA will play a coordinating role in providing assistance from all sources, while its member organizations will provide direct assistance and training within their own work programmes. A principal goal of ISWGNA work will be to promote the optimal use of the limited resources available for such work and thus avoid any duplication of efforts. A programme detailing technical cooperation/assistance activities of ISWGNA members will be prepared and other

providers of assistance, including other international organizations and agencies and donor countries, will be encouraged to coordinate and report on their activities. That coordination between agencies and donor countries at the country level will be further reinforced by creating mechanisms to ensure the maximum exchange of information on the activities of participating organizations and countries.

13. Technical cooperation/assistance activities aimed at the implementation of the 1993 SNA must focus on explaining the new SNA and helping countries compile the necessary basic and intermediate data. Training national accountants is therefore essential for rapidly and effectively implementing the 1993 SNA. Training efforts should not only be directed towards national accounts experts in countries; they should also update the skills of national accounts experts currently employed by regional and international organizations, who may have only partial knowledge of the 1993 SNA and its orientation.

14. Training activities will include developing specific training materials, courses and textbooks, accounting models, and software. Emphasis should be placed on developing materials that can be used in different activities and media, such as videotapes, which could reduce staffing requirements at training sessions. Training will consist primarily of courses, workshops and seminars at the country, regional and interregional levels, and may deal with general overviews of the 1993 SNA or address specific issues.

15. In most countries, the main obstacle that will be encountered when implementing the 1993 SNA will be a lack of the necessary basic statistics. Consequently, an important part of technical cooperation projects aimed at the implementation of the 1993 SNA should focus on the development of basic data. Such basic data development should go hand in hand with programmes to develop and/or reorient countries' statistical systems and adapt them to their specific policy and analytical needs. It should be recognized that, in practice, there are multiple reciprocal influences between the implementation of a system of national accounts and the development of other elements of a statistical system, which may differ from country to country. The harmonization of systems of macroeconomic statistics should therefore be encouraged as a direct means of improving national accounts. For those countries that have at least partially implemented the 1968 SNA, the translation to the 1993 SNA should be stressed.

16. While national accounts projects must be tailored to the specific needs and circumstances of each country, there are nevertheless a number of common elements in the various approaches to technical cooperation in national accounts, some of which are described below. Before or in the early phases of a national accounts project:

(a) Policy and analytical needs of the country should be identified. That phase may include assisting the country in interpreting national accounts data and promoting the use of such data in different types of analyses;

(b) A national accounts compilation framework should be designed identifying the concepts and classifications to be applied and also identifying compilation methods. In order to familiarize national accounts staff with the

details of such a framework and its implementation and to provide a means of training them, a pilot compilation based on tentative data may be implemented;

(c) The present state of the country's statistical system and its ability to meet the requirements of the national accounts framework and compilation should be diagnosed; the specific statistical areas where improvements are needed should be identified; and a development plan for other related elements of the statistical system of the country should be elaborated. The results of the pilot compilation and any experience gained in conducting it may be used to perform those tasks;

(d) A work plan should be developed for progressively implementing the framework and a plan should also be elaborated for establishing a compilation cycle. The work plan should take into account the present state of development of national accounts in the country and the progressive availability of data that can be expected from the development of other elements of the statistical system.

17. In assisting countries, the priority of national accounts projects should go to statistically less developed countries and the economies in transition. In both instances, technical assistance programmes should aim to develop a modern and efficient statistical system that will serve effectively the development of national accounts.

B. Further development of handbooks, compilation guides and special studies

18. The role of ISWGNA in preparing handbooks, compilation guides and other publications to elaborate the SNA in specialized areas may include preparing guidelines for practical implementation. The role of ISWGNA will be to arrive at a division of labour between ISWGNA members in developing such handbooks, based on the expertise of each organization. Other organizations and countries may participate in the elaboration of handbooks under the sponsorship of one of the members of ISWGNA. During the process of developing the handbooks, there will be frequent interaction between the organizations and other bodies about technical details and drafts will be circulated for comments. Once agreement has been reached on which organization is to be responsible for the elaboration of a particular handbook, that organization will then coordinate the work on the handbcok, invite others to comment on it, incorporate any such comments and carry out all related work until the final publication of the handbook.

19. The handbooks, compilation guides and special studies will make clear their links to the 1993 SNA. The handbooks and related studies and guides are generally a further elaboration of the conceptual framework that is presented in the 1993 SNA itself. Such elaboration may include further conceptual details and/or guidelines on how concepts can be measured and what types of basic statistical sources would be required for such measurement.

20. At present a number of handbooks and compilation guides have either been recently completed, are close to publication or are still in the early stages of being developed by different organizations. IMF published a revised Balance of

Payments Manual in 1993 2/ and is planning to publish a balance-of-payments compilation guide and a balance-of-payments textbook in 1994. The United Nations published a Handbook on Integrated Economic Environmental Accounting in 1993 3/ and is close to issuing a draft version of a handbook on the 1993 SNA for the economies in transition, which will be discussed in a joint United Nations/OECD meeting for those countries to be held in September 1994. IMF is developing a manual on monetary and financial statistics, the draft outline of which was circulated for comments in 1993; a completed draft is expected by the end of 1994. A technical report on national accounts compilation, which will present various aspects of an approach to national accounts compilation developed by the Statistical Division of the United Nations Secretariat (UNSTAT) and will also summarize experiences with those compilation methods in actual country practices, is expected to be issued by July 1994. Another handbook in an advanced stage of development by UNSTAT is the handbook on input-output; it is also expected to be completed in 1994. IMF will begin revision of the Manual on Government Finance Statistics. Two handbooks in the early stages of development by UNSTAT are a handbook on household sector and human resource accounts, and a handbook dealing with the links between business accounting standards and national accounts standards; both are scheduled to be published in 1995. The outline of a handbook on SNA implementation in circumstances of high inflation is still under discussion. At the World Bank, plans are under way for developing a handbook on social accounting matrices, which will be prepared in close cooperation with the Central Bureau of Statistics (CBS) of the Government of the Netherlands. UNSTAT will also be active in developing social accounting matrices in an effort to further elaborate the analytical features of the 1993 SNA, in cooperation with the World Bank.

C. Research agenda

21. It is important that ISWGNA be actively involved in the further updating of international standards on national accounts and related statistics, so that the harmonization between international statistical standards achieved by the 1993 SNA be maintained. It is also important for ISWGNA to deal with the specific problems that arise concerning the interpretation and application of the concepts and classifications of the 1993 SNA. The Statistical Commission endorsed the intention to pursue research into the unresolved issues identified by ISWGNA and to work on aspects of accounts that may be incorporated in the future, such as environmental accounting and coverage of the informal sector. However, members cautioned that the research agenda should not be over-long or overambitious.

22. The 1993 SNA, like its predecessors, represents a stage in the evolution of national accounting. To continue that evolution, further research will be needed. Consensus must be reached on certain topics before they can be incorporated into international guidelines and standards. There is substantial agreement on the topics to be addressed and a research agenda, reflecting the priorities expressed by national accounts experts and the Statistical Commission, emerged along several lines during the final steps of the revision process.

1. Financial intermediation services indirectly measured

23. In 1993, the Statistical Commission agreed that the highest immediate priority was to develop practical guidelines for the explicit allocation of financial intermediation services indirectly measured (FISIM) to specific users. The Commission addressed the related issues in detail and accepted a proposal by ISWGNA to provide a flexible treatment in the 1993 SNA, which would recognize the desirability of allocating such charges fully while allowing flexible implementation in particular countries or groups of countries. Work on FISIM will be undertaken in 1994 by Eurostat and IMF, supported by OECD.

2. Environmental accounting

24. Chapter XXI, section D of the 1993 SNA, on environmental satellite accounts, notes that it is presenting the most advanced techniques available as of 1993, for integrating economic and environmental accounting. However, no technique has yet permitted the introduction of environmentally adjusted aggregates in the central framework. The section is therefore intended as a guide to countries wishing to use the 1993 SNA as a point of departure for designing satellite accounts that are responsive to policy and for concluding analysis that is focused on environmentally sound and sustainable growth and development. It urges that national accountants and environmentalists continue their cooperative research and methodological work, a sentiment widely expressed in the reviews conducted in various forums. All ISWGNA members will be active in further research on environmental accounts in 1994.

3. Consumer subsidies

25. The 1993 SNA maintains the treatment of subsidies found in the 1968 SNA. It was not possible, despite considerable discussion, to agree on how to distinguish between payments to be treated as mainly benefiting consumers and those to be treated as mainly benefiting producers. Further research is needed, especially given the importance of the subsidies in some countries; Eurostat, IMF and OECD will address the topic in 1994.

4. Informal-formal distinction

26. The 1993 SNA notes the difficulty involved in developing appropriate criteria to distinguish between informal and formal economic activities, a distinction that has been widely recognized as useful. The ILO is the lead agency in that area and through their national accounting research agendas OECD, UNSTAT and World Bank are committed to supporting continued collaboration with the ILO.

5. Classifications

27. Chapter XVIII of the 1993 SNA, "Functional classifications", notes that two of the classifications described - Classification of Individual Consumption by

Purpose (COICOP) and Classification of Outlays of Producers by Purpose (COPP) - are provisional. COPP, in particular, may need substantial revision. The Classification of the Functions of Government (COFOG) needs to be modified so that it can more precisely identify social transfers in kind and functions that are of increasing policy concern, such as the environment and defence. UNSTAT will be undertaking work on the general aspects of functional classifications and IMF will address COFOG in the process of revising its Manual on Government Finance Statistics.

28. The Interregional Seminar on the Revision of the SNA (see ESA/STAT/AC.43/8), held jointly with the Sixth Expert Group Meeting on SNA Coordination in October 1992, devoted a session to considering the future update and refinement of the SNA. Topics, in addition to those listed above, included research and development, since those were not considered capital expenditures in the system; the cost of capital, in the light of the decision not to include in the system imputed rent on buildings owned by Governments and non-profit institutes serving households (NPISHs); the scope of capital formation and stocks; the output of services, including services produced within households; financial activities, including those associated with such instruments as derivatives; education and other aspects of human capital, not currently treated as capital in the 1993 SNA; labour accounts; quarterly accounts; and regional accounts. It was recommended that an improved matrix presentation of the SNA should also be developed.

D. Design and implementation of an SNA questionnaire

29. As countries start to implement the 1993 SNA, a revised questionnaire will be needed to collect data on the revised basis. ISWGNA members will collaborate to ensure that only one coordinated questionnaire on national accounts will be sent to each country so that the different data needs of all ISWGNA members can be met. UNSTAT has developed a proposal for the data content of such a questionnaire, which was discussed at an OECD meeting on national accounts held in Paris in June 1993; the UNSTAT proposal will be further refined following discussions within the United Nations Department of Economic and Social Information and Policy Analysis and with the regional commissions. OECD and Eurostat will propose a questionnaire suitable for the member countries of OECD and the European Economic Association (EEA) which is both consistent with the 1993 SNA and the revised European System of Integrated Economic Accounts (ESA) and compatible with the questionnaire developed by UNSTAT, the Department for Economic and Social Information and Policy Analysis and the regional commissions, for use by other countries.

30. Discussions will be held on the logistics of data collection and processing in the future. The possibilities for greater decentralization, including an enhanced role for the regional commissions will be examined, as well as the potential for exploiting electronic communication techniques to replace traditional hard-copy techniques.

IV. POINTS FOR DISCUSSION

31. The Commission, when discussing the overall strategy for implementing the 1993 SNA, may wish to provide guidance on:

(a) The internal and external functioning of ISWGNA, including rotating secretariat, role in the further conceptual development and interpretation of the 1993 SNA and publication of an SNA Newsletter;.

(b) The coordination between the general orientation of the implementation strategy as defined by ISWGNA (paras. 12-30 above), vis-à-vis the implementation programmes of the individual organizations (appendix);

(c) Specific elements of the strategy and programmes for implementing the 1993 SNA, with respect to (i) technical assistance, including training (paras. 12-17 above); (ii) the development of handbooks, compilation guides and special studies (paras. 18-20 above); (iii) the research agenda (paras. 21-28 above); and (iv) the development of an SNA questionnaire (paras. 29-30 above).

Notes

1/ United Nations publication, Sales No. E.94.XVII.4.

2/ Fifth edition (Washington, D.C., 1993).

3/ United Nations publication, Sales No. E.93.XII.12.

Appendix

STRATEGIES OF MEMBER ORGANIZATIONS OF THE INTER-AGENCY TASK FORCE ON NATIONAL ACCOUNTS/INTER-SECRETARIAT WORKING GROUP ON NATIONAL ACCOUNTS CONCERNING THE IMPLEMENTATION OF THE 1993 SNA

CONTENTS

Chapter		Paragraphs	Page
I.	STATISTICAL OFFICE OF THE EUROPEAN COMMUNITIES	1 - 17	14
II.	INTERNATIONAL MONETARY FUND	18 - 23	17
III.	ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT	24 - 31	19
IV.	STATISTICAL DIVISION OF THE UNITED NATIONS SECRETARIAT AND THE REGIONAL COMMISSIONS	32 - 63	20
	A. Statistical Division	37 - 43	22
	B. Economic Commission for Africa	44 - 46	24
	C. Economic Commission for Europe	47 - 49	25
	D. Economic Commission for Latin America and the Caribbean	50 - 56	25
	E. Economic and Social Commission for Asia and the Pacific	57 - 59	26
	F. Economic and Social Commission for Western Asia ..	60 - 63	27
V.	WORLD BANK	64 - 67	28

I. STATISTICAL OFFICE OF THE EUROPEAN COMMUNITIES

A. Introduction

1. The implementation of both the 1993 SNA and the revised ESA will be the cornerstone of the national accounts work programme of the European Community (EC). Since EC policy is geared to economic and monetary union, the main aim of the programme will be to ensure that there is balanced economic and financial development throughout the EC. The measures taken to achieve that balanced development, namely the coordination of the economic policies of EC member States, have the advantage of a solid statistical base in the statistics of national and financial accounts.

2. The objective for statistics of national and financial accounts is to implement harmonized statistical standards in all EC member States with a view to obtaining more comparable results. The work of Eurostat on national accounts involves (a) the harmonized application of the existing ESA in all the member States and (b) the revision of the present version, which dates from 1978, in order to bring it more closely into line with current economic reality.

3. The ESA, which is based on the 1993 SNA, is currently being revised. The revised version will come into force during 1994 and will be consolidated by the adoption of a legal basis obliging EC member States to apply the definitions used in the revised ESA. Eurostat will publish the revised ESA in the nine official languages of the EC.

4. The gross national product (GNP) Directive makes it possible to identify, by means of the inventory drawn up in each member State on the compilation of the accounts, any points in the ESA that give rise to differing interpretations or any gaps in the data sources, and to propose adjustments for ensuring more comparable results.

B. The 1994 work programme on national accounts

1. Revision of the ESA

5. The ESA is the European system of economic accounts, the first edition of which appeared in 1970 and the second in 1979. Eurostat and the National Statistical Institutes (NSIs) are currently working together to revise the 1979 ESA in order to update the definitions, classifications and architecture of the accounts. Eurostat has proposed to the NSIs that they should adhere to the principle of consistency between the revised ESA and the 1993 SNA. However, the final version will depend on the decision of a qualified majority of all EC member States, in accordance with EC rules. The revised ESA will become the EC system of compiling accounts for the 12 EC countries and the six European Free Trade Association (EFTA) countries.

6. The revised ESA comprises 13 chapters, which have been drafted by specialists from the NSIs and Eurostat. The revised ESA will come into effect in 1995 but results are not expected for all the countries on the new basis

until 1997-1998, since their systems of accounts will have to be thoroughly revised.

2. GNP Directive

7. The Eurostat task is to examine the methods used to compile accounts in the member States in order to ensure that the calculation of member States' contributions to the EC budget is as harmonized as possible. That examination should consider the concepts used at the national level; the statistical bases; and the exhaustiveness of the accounts (underground economy).

8. A work programme on the underground economy has been adopted and is to be completed by the end of 1995. The work programme contains the following four tasks:

(a) To determine the methods used to adjust the accounts to allow for the underground economy;

(b) To compare employment data obtained from demographic sources with employment underlying the measurement of GNP;

(c) To draw up a descriptive list of the tax provisions and statistical adjustments applied to benefits in kind;

(d) To correct the effects of tax evasion in the declarations made in statistical studies by the producers or collections of revenue.

3. Financial intermediation services indirectly measured

9. The Statistical Commission, in endorsing the 1993 SNA in February 1993, recommended that financial intermediation services indirectly measured (FISIM) should be allocated among the users of the services. However, because that allocation posed so many unresolved problems, it should be recognized that such allocation may not always be possible. The issue therefore ranks high on the research agenda. European countries were among those who had most reservations about the possibility of allocation. Since the ESA has to be applied in a uniform way by EC countries because of the way the data is used within EC, in the first instance the ESA will not recommend FISIM allocation. However, since work on the 1993 SNA is complete and ESA is advancing, Eurostat will begin reviewing methods for calculation and attribution of FISIM as a matter of some priority.

10. Some of the countries most directly interested and experienced in the area are European countries (France, United Kingdom of Great Britain and Northern Ireland etc.). Eurostat proposed organizing a series of Task Forces with those and other interested countries in 1994 in order to provide a forum for discussing and exchanging ideas and experiences, making proposals and testing them in practice, leading to a set of workable recommendations by the end of 1994. Eurostat will coordinate its work with other international organizations concerned, in particular with IMF, which is interested in banking statistics and

their wider applicability to developing countries, and with the Organisation for Economic Cooperation and Development (OECD) group of financial statisticians.

4. Green national accounts

11. Within the EC, as elsewhere, considerable public and political interest focuses on the development of national accounts and GDP to take account of environmental issues. Eurostat will be drawing up its work programme in that area, with the help of outside consultants, by the end of 1993. Work in 1994 is expected to centre on the clarification of concepts (what exactly is to be measured) and the development of the following modules:

(a) Defensive expenditures (which are already well covered in the Eurostat SERIEE system);

(b) Possible needs for the development of COFOG;

(c) Accounts in physical terms for key natural resources;

(d) Monetary valuation of depletion;

(e) Estimation of the discharge of pollutants by applying engineering coefficients to input-output tables;

(f) Support for theoretical research into methods of monetary valuation of pollution;

(g) Development by Eurostat of its array of environmental indicators, coordinated with analogous work in OECD, alongside but in conjunction with national accounts.

C. Training and cooperation in 1994 in the field of national accounts

1. Training in EC and EFTA countries

12. As part of the Programme for Training European Statisticians (TES), Eurostat has planned two 2-week courses entitled "National accounts statistics in practice", which will be held from 27 June to 1 July 1994 in Paris and from 7 November to 18 November 1994 in Noordwijkerhout, Netherlands. The courses will be practical in content, will include case-studies and are intended for national accountants from EC and EFTA countries, with the possible participation of a few statisticians from the countries of central and eastern Europe. They are being organized jointly with INSEE of France and CBS of the Netherlands.

13. In the same TES programme, Eurostat is also organizing two courses entitled "The application of the revised ESA", which will be held from 12 to 15 December 1994 in Bordeaux and from 6 to 9 February 1995 in Munich. The courses are intended as an introduction to the new ESA for national accountants from EC and EFTA countries.

2. Cooperation with the countries of central and eastern Europe

14. The TES programme for the countries of the former Soviet Union (TES-FSU) comprises courses of medium and short duration. In the field of national accounts, the Berlin Centre of the Statistiches Bundesamt of the Government of Germany is to organize a six-week course from 21 February to 1 April 1994, to train future instructors from all the FSU countries. It will be followed in the second week of June 1994 by a two-week course in an FSU country yet to be decided. The purpose of the second course will be to test the training skills of the statisticians trained at the Berlin course.

15. Three other courses on national accounts were scheduled to be held in the FSU countries between 1993 and 1994. The first, entitled "National accounts in practice", was to have been held in Saint Petersburg from 8 to 17 December 1993 and was intended for statisticians from the Russian Federation and the Commonwealth of Independent States (CIS) Statistical Office only. CBS of the Netherlands was to have primary responsibility for organizing that course. The second course will be held in September 1994, again with the participation of CBS of the Netherlands. The course will be intended for the Republics of central Asia; exact dates and venue will be decided at a later stage. The third course is to be held, in cooperation with INSEE of France, in November 1994, probably in Minsk, Belarus, for the Republics of Belarus, Ukraine, Moldova and Armenia.

D. Cooperation with developing countries

16. Eurostat is not planning any direct training or technical assistance operations in the area in 1994. In cooperation with INSEE of France, a new guide to compiling national accounts will be drawn up on the basis of the publication "Construire les comptes de la nation", by M. Seruzier. The manual will be intended for use in developing countries and the revision will take account of the 1993 SNA, a special chapter being devoted to the unofficial economy.

17. In 1994 it is intended to look into the possibilities of developing cooperation projects on national accounts in developing countries in the light of the 1993 SNA. That programme will not be implemented until 1995.

II. INTERNATIONAL MONETARY FUND

18. IMF has made a major commitment to the SNA revision process through its work with ISWGNA and its efforts to harmonize the SNA to the extent possible with the major IMF statistical systems-balance of payments, government finance and monetary statistics. IMF is committed to facilitating the implementation of the 1993 SNA and will continue to work in five principal areas, as described below.

19. First, IMF will continue to collaborate with the other participating organizations in the work of ISWGNA. That work is likely to involve:

(a) Participation in the completion and publication of the 1993 SNA (IMF is responsible for the translation and production of a camera-ready Russian version);

(b) Activities related to the inter-agency task forces established by the Working Group on International Statistical Programmes and Coordination;

(c) Coordination and active participation in research projects dealing with conceptual issues that have not been fully resolved in the revision process and new issues that arise. Of most immediate interest will be work on financial intermediation services, to be undertaken in close coordination with Eurostat and other interested participants, and work on consumer subsidies;

(d) Participation in the preparation and review of SNA handbooks and compilation guides.

20. Second, IMF will place great emphasis on SNA harmonization in the revision of its statistical manuals. The fifth edition of the Balance of Payments Manual (BPM) was published in September 1993, and its companion volumes Balance of Payments Compilation Guide and Balance of Payments Textbook will be published in 1994. BPM concepts, coverage and definitions have been almost completely harmonized with the 1993 SNA. Work on a new manual on monetary and financial statistics has begun and an annotated outline of the manual was circulated for comments in August 1993. A full draft is expected to be ready by the end of 1994. Work will also begin in 1994 on the revision of A Manual on Government Finance Statistics; a draft is expected to be ready for circulation about one year after the financial manual. In addition to harmonizing methodologies wherever possible, emphasis will be placed on the use of those data systems as input in producing the corresponding SNA accounts.

21. Third, IMF will continue its extensive technical assistance programme in balance-of-payments, financial and government statistics. The objective of that programme is to help member countries improve their economic analysis and policy-making by installing or improving their data bases in those critical areas of macroeconomic statistics according to the international standards developed in the manuals. Assistance in those areas will be coordinated, wherever possible, with national accounts compilation in order to minimize duplication of compilation efforts and to assure uniformity of concepts and definitions; it will also focus increasingly on the use of those data sets in producing corresponding components of national accounts.

22. Fourth, IMF will undertake specific technical assistance in national accounts at the request of members, particularly when improvements in national accounts data are necessary for the operational needs of the organization and its members. Such direct assistance has increased owing to the large increase in IMF membership in recent years and the need to assist in the implementation of the 1993 SNA. The major focus of those efforts so far has been on the development of quarterly national accounts in the FSU countries. Work in national accounts is also a standard component of multi-topic assessment missions that IMF carries out for new members or for members in need of substantial improvements in their systems of macroeconomic statistics.

23. Fifth, IMF will provide training in the 1993 SNA. Materials will be developed for the training of Statistics Department and other IMF staff on the 1993 SNA; those materials will also be used to assist consultants in improving their knowledge of the 1993 SNA. IMF technical assistance missions in the area of national accounts will provide training in the 1993 SNA as a major component of their activities. Finally, IMF will assess its ability to provide organized courses in national accounts as it does in balance of payments, monetary and government statistics in coordination with the IMF Institute. Such courses would be conducted in Washington or in various regional centres and would be developed in close coordination with other ISWGNA members.

III. ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT

24. OECD will assist two groups of countries, OECD member countries and the economies in transition, in implementing the 1993 SNA. The economies in transition comprise the 12 States of the Commonwealth of Independent States (CIS); the following 10 central and eastern European countries (CEECs): Albania, Bulgaria, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Romania and Slovakia; and Mongolia.

A. Member countries of the Organisation for Economic Cooperation and Development

25. The OECD Statistics Directorate holds annual meetings of national accounts experts from OECD member countries. The 1994 meeting will be held jointly with the forty-eighth session of the Economic Commission for Europe and will be used, inter alia, to review progress in implementing the 1993 SNA and to review proposals for a joint questionnaire on national accounts based on the 1993 SNA for use in OECD member countries. The new questionnaire will be designed in cooperation with Eurostat and UNSTAT to ensure that a single format can meet the needs of all international agencies.

26. The Statistics Directorate will provide technical advice to any member country that requests it.

B. Economies in transition

27. The OECD Centre for Cooperation with Economies in Transition (CCET) has an ongoing programme of technical assistance for implementing the SNA in the economies in transition. As the OECD staff responsible for that work have also been involved in the SNA revision process, assistance in implementing the SNA in those countries is already being provided in terms of the 1993 SNA.

28. As to the CEECs and Mongolia, OECD staff have active bilateral programmes with Hungary, Bulgaria, the Czech Republic and Slovakia. More limited assistance is provided to Romania and Poland, Albania and Mongolia. OECD will continue to help all those countries to implement the 1993 SNA and national accounts experts from the CEECs and Mongolia will continue to be invited to attend the regular OECD meetings of national accounts experts as well as special

meetings on problems encountered in implementing the 1993 SNA in the economies in transition.

29. As to the former Soviet Union, the international organizations have established a steering group, headed by M. Jean Ripert, to coordinate technical assistance in statistics. The steering group has agreed that OECD will be the focal point for all SNA work in those countries; OECD staff are helping them to implement the 1993 SNA by providing bilateral technical assistance to each of the countries and by organizing seminars and workshops for a number of countries on a regional basis as well as some meetings intended for all the economies in transition. Some of those seminars and workshops are arranged jointly with the Statistical Committee of the CIS (CIS STATCOM) and some jointly with UNSTAT. That policy of collaboration is expected to continue and to expand to include other organizations or bodies, such as the Economic and Social Commission for Asia and the Pacific, which may be involved in work with the central Asian Republics.

30. National accounts experts from the CIS are also invited to attend regular OECD national accounts meetings.

C. Research agenda

31. OECD will contribute to the development of topics on the research agenda by undertaking work on environmental accounting, the measurement of household production, consumer subsidies and the measurement of FISIM.

IV. STATISTICAL DIVISION OF THE UNITED NATIONS SECRETARIAT AND THE REGIONAL COMMISSIONS

32. The national accounts programme of UNSTAT and the regional commissions supports all activities that are within the scope of the coordinated work programme of ISWGNA, including technical cooperation activities aimed at implementing the 1993 SNA in individual countries; activities covering training in the conceptual aspects of the 1993 SNA; the elaboration of compilation methods; the development of handbooks; the preparation of technical reports; the design of software and training materials; and work on the development of an international questionnaire on the SNA. The joint programme will be based on the experience obtained as a result of the intensive involvement of UNSTAT and the regional commissions in the conceptual development of the 1993 SNA during the SNA review, and will take into account the expertise acquired at UNSTAT in developing the national accounts compilation methodology and implementing it in national accounts projects.

33. The main objective of the joint work programme will be to assist countries in implementing the 1993 SNA. However, in order to facilitate such work for those countries that are less advanced in statistical and national accounts development, supporting activities such as training and manuals will be given more attention, in particular during the first few years of the SNA implementation programme. During those years, all resources may not be available for direct assistance to countries. But once those preparatory

activities are finalized and the tools made available, it will be easier to implement the 1993 SNA, particularly in those countries which are generally less advanced statistically and are therefore also behind in compiling national accounts. After those preparatory years, the emphasis of the joint programme will shift exclusively to the actual implementation of the 1993 SNA in individual countries.

34. For the implementation of the 1993 SNA to be effective, the regional commissions should play an important role. Their collaboration is essential, given their proximity to the countries concerned and consequent experience with the practical conditions that need to be taken into account in an SNA implementation programme. Thus, the regional commissions would assist countries in each region by carrying out missions for project formulation and evaluation as well as technical backstopping; organizing workshops, seminars, courses and other meetings; and promoting the coordination of technical cooperation activities in national accounts in the region, to be carried out by a variety of multilateral agencies and donor countries. In addition, it is important that the experience accumulated by the regional commissions be properly reflected in the preparation of handbooks, technical manuals and training materials.

35. The SNA implementation programmes of UNSTAT and each of the regional commissions are elaborated in more detail below. They should be considered as tentative proposals which may have to be amended not only in the light of the views of the statistical commission but also at a later stage in order to reflect practical developments that may be encountered in the future. The ultimate aim is to arrive at a fully coherent programme of activities in which UNSTAT and the regional commissions will supplement each other's activities, each taking into account the specific expertise of the other.

36. The implementation of the programmes and activities listed will require an all-out effort by UNSTAT and the regional commissions, which will only be possible if sufficient funds are made available. Thus, the regional commissions may have to be reinforced with additional experts in national accounts compilations (short or long-term) and UNSTAT may also require additional support staff. Depending on the actual pace of the implementation activities, two experts may be assigned to each regional commission during the first three preparatory years of the programme, with a third to be added thereafter when the programme is in full operation. UNSTAT staff should be expanded to include two specialists with training skills. One should have extensive experience in integrated SNA development and another should be specialized in the development of data-processing software on microcomputer, oriented towards statistics and economic accounting. Each expert should be proficient in English and one other (preferably different) official language of the United Nations. Both would be responsible for the development of the course materials and the coordination of the training in seminars and workshops. The computer specialist would also be responsible for further improving the existing national accounts compilation software.

A. Statistical Division

37. UNSTAT support activities will concentrate on developing countries and to a lesser extent on the economies in transition. That focus does not imply that UNSTAT is not interested in national accounts work in all countries equally; however, it is necessary to focus SNA implementation activities on a smaller group of countries, bearing in mind that the resources of UNSTAT are limited and that other member bodies and organizations of ISWGNA are already very actively assisting other countries.

38. In the development of its activities related to the further conceptual development and practical implementation of the SNA, UNSTAT will emphasize the role of SNA and satellite accounts in linking basic data development on the one hand and their use in analysis and policy-making on the other. The UNSTAT SNA programme will be concerned with the conceptual development and implementation of environmental accounts that merge economic and environmental analysis, and of human resource accounting that merges economic and demographic analysis. UNSTAT will also emphasize in its programme the need to tailor national accounts to the specific needs of countries. Hence, UNSTAT will pay much attention to developing handbooks on the 1993 SNA for use in the transition economies and handbooks on the use of the 1993 SNA under circumstances of high inflation.

39. Specifically, the UNSTAT SNA implementation programme will include the execution jointly with the regional commissions of national accounts in selected countries. Such projects will serve as models for the regions or subregions in which they are located, serve to train staff of selected and other countries, and also provide UNSTAT with the practical feedback on SNA implementation issues that it needs for the development of handbooks, manuals and training materials. Projects will include UNSTAT assistance, particularly in the first phase of implementation, when the national accounts framework and compilation methodology are adapted to the country in question and implemented as part of a feasibility study. The participation of the regional commissions will be important throughout, particularly in the succeeding phases, when further improvements will be introduced into the data in order to support the implementation of the institutional sector extensions of the 1993 SNA.

40. As to training, UNSTAT will:

(a) Conduct interregional training seminars primarily directed towards national accounts trainers and other experts who will be instrumental in the transfer of knowledge on the 1993 SNA and in its implementation;

(b) Participate in and contribute to seminars and workshops organized by regional commissions and others. For example, UNSTAT has contributed to seminars which the Centro de Estudios Monetarios Latinoamericanos has been organizing to train junior technical personnel working in national accounts in central banks in Latin America in the details of the 1993 SNA and in the national accounts compilation methodology developed at UNSTAT;

(c) Develop materials for training in the concepts and compilation methods of the 1993 SNA. The training materials may be used in seminars and workshops organized by UNSTAT, the regional commissions and others; the participation of

existing training institutes and national and international agencies in the training programme will be encouraged and all the training material will be made available for dissemination, to ensure that the actual 1993 SNA, with all its features, is implemented in a common orientation;

(d) Develop handbooks and software for use by national accountants in the compilation of national accounts, satellite accounts and other special applications of the 1993 SNA;

(e) Support the wider dissemination of national accounts materials, which may be achieved, inter alia, through translation into a wide range of languages in which national accounts staff of UNSTAT and the regional commissions are proficient (Arabic, Chinese, French, Russian, Spanish and other languages).

41. UNSTAT will also be active in assisting in the conceptual interpretation of the 1993 SNA and the further development of concepts. In particular, it will:

(a) Provide conceptual information requested by countries and others, which may be needed for implementation of the 1993 SNA in specific country circumstances and for the purpose of specific types of analyses;

(b) Carry out research to support further conceptual development of the 1993 SNA, in particular regarding further developing functional and other (ISIC, CPC) classifications, defining the distinction between formal and informal activities, and further developing satellite extensions and other elaborations of the 1993 SNA which operate in response-specific economic and social concerns (environmental accounts and human resource accounts).

42. The international communication between experts in various fields working in various types of circumstances was a major achievement and an essential condition for the successful completion of the work on the 1993 SNA. It is important that the lines of communication established during the work on the 1993 SNA be kept open. In that light, UNSTAT will:

(a) Collect information and establish a data bank on implementation activities, including practical as well as conceptual experiences obtained as a result of the implementation of the 1993 SNA through pilot and other projects, meetings etc.;

(b) Establish a newsletter to provide information on the conceptual and practical implementation of the 1993 SNA;

(c) Facilitate obtaining finance for technical cooperation projects, the selection of experts or contractors etc. by serving whenever necessary as an intermediary between countries requesting assistance and multilateral and bilateral donors providing technical and financial assistance. Regional commissions could carry out that function effectively when donors and recipients are located in the same region. UNSTAT is willing to assist in providing that link when needed, in particular when donors and recipients belong to different regions.

43. Finally, UNSTAT has been and will continue to be active in the development of a revised international questionnaire on the SNA based on the 1993 SNA. Through discussions with economic and social analysts in the Department for Economic and Social Information and Policy Analysis of the United Nations Secretariat and also in cooperation with the regional commissions, special efforts will be made to define an international questionnaire that is modest in scope and at the same time brings together the requirements of global and regional analysis with the potential of the 1993 SNA. The resulting draft of the questionnaire will subsequently be discussed with other members of ISWGNA in order to arrive at a joint international questionnaire.

B. Economic Commission for Africa

44. In the Economic Commission for Africa (ECA) region, the implementation of the 1993 SNA during the next six years will be effected in the context of the Strategy for the Implementation of the Addis Ababa Plan of Action for Statistical Development in Africa in the 1990s. Under the sponsorship of the Joint Conference of African Planners, Statisticians and Demographers and the Coordinating Committee on African Statistical Development (CASD), a plan of action will be proposed.

45. More specifically, training workshops are expected to be organized to introduce the 1993 SNA to the African region and to identify selected aspects of the 1993 SNA that are applicable to the specific policy and analytical needs of the African countries. A first workshop in the series was one entitled "Workshop on the Implementation of the 1993 SNA for English-speaking African Countries", held in Addis Ababa from 13 to 17 December 1993. The Workshop was organized jointly by ECA and UNSTAT and was attended by more than 10 English-speaking countries in the region; lectures on the SNA and the compilation methodology were conducted by ECA staff and a lecturer provided by UNSTAT. In addition to the training, the Workshop reached conclusions and made recommendations on the following aspects of a strategy to implement the 1993 SNA in the Africa region: regional priorities in the compilation of the accounts and tables of the SNA, measures to be taken at the national level, and the provision of technical and financial assistance by multilateral and bilateral donor agencies.

46. In addition, advisory service missions will be undertaken to support programmes on the implementation of the 1993 SNA. Furthermore, there is a need to develop simplified national accounting frameworks for use by a number of African countries with a view to enabling national economic and financial policy makers to prepare their economic budget on the basis of timely statistical information, as well as guiding them in their choice of investments. ECA and UNSTAT are cooperating in the selection of an African country where a pilot or model implementation of the 1993 SNA could be carried out through a jointly executed project.

C. Economic Commission for Europe

47. ECE may initiate implementation efforts for the 1993 SNA in close cooperation with Eurostat and the OECD, provided that adequate resources are made available for the purpose. For many European countries, the ESA, which is also under revision at the moment, will constitute the basic system for national accounts compilation. It is expected that the new ESA will be derived from and be fully consistent with the new SNA but will be more detailed. It is increasingly apparent that the 1993 SNA will also be of interest to non-EC countries in central and eastern Europe. It is therefore important that the interests of those countries be fully represented at meetings that are instrumental to the implementation of the 1993 SNA. ECE will participate in organizing the ECE-Eurostat-OECD Joint Meeting on the Implementation of National Accounts, to be held in Geneva from 27 to 29 April 1994.

48. ECE will constitute a focal point for linking the work on national accounts of all ECE countries with that of the United Nations system. Coordination of the work done by the different international organizations engaged in national accounts in the ECE region is therefore a priority.

49. A project jointly executed and/or financed by Eurostat, ECE, OECD, UNDP and UNSTAT will be implemented in transition countries during the period 1994-1996. Its objective will be to assist the national statistical organizations of the economies in transition (see para. 24 above) in developing self-sustainable capabilities for collecting, processing and analysing reliable statistics, and using them efficiently for formulating and monitoring macroeconomic and social policies in the context of the market economy. The specific issues to be addressed are economic statistics, including national accounts; social statistics and human development indicators; and training capacity in statistics.

D. Economic Commission for Latin America and the Caribbean

50. Resources permitting, ECLAC is planning to carry out workshops, training activities, technical cooperation projects and activities to further improve the availability of regional data on national accounts and related statistics.

51. ECLAC will organize workshops on national accounts for regional experts, including chiefs of staff responsible for the national accounts of the countries of the region. A first regional meeting on the implementation of the 1993 SNA was organized by ECLAC in cooperation with UNSTAT in Santiago, from 22 to 26 November 1993, at which feasibility and the priorities of SNA implementation were discussed. Representatives from most of the countries of the region (both Spanish- and English-speaking) participated. The meeting recommended a regional strategy for implementing the 1993 SNA in stages. The first stage (4-5 years) would be mainly oriented to disseminating the new SNA and training national accounts compilers, producers of basic statistics and main users of the SNA, as well as adapting national institutional organizations and producing basic and other related statistics to the requirements of the 1993 SNA and, in particular, elaborating a minimum set of accounts and tables, including institutional sectors, to be assigned regional priority regarding their implementation. In

later stages, countries would gradually extend their tasks towards the elaboration of all the complete accounts of the 1993 SNA.

52. Furthermore, ECLAC, in cooperation with UNSTAT, will assist the countries of the region in implementing the 1993 SNA and likewise in evaluating available statistics. The aim of assistance will be to cooperate with countries in designing national projects to improve existing basic statistics as well as to generate those necessary for implementing the 1993 SNA. In the meantime, ECLAC and UNSTAT are reviewing the possibility of implementing jointly executed pilot projects to implement the SNA in one or more selected countries.

53. ECLAC will also serve as the focal point for the 1993 SNA as well as for the preparation of related national accounts manuals and handbooks in Spanish, including their translation and dissemination, and the preparation of indexes and glossaries, etc. In particular, ECLAC will be active in further work on a handbook on national accounting under circumstances of high inflation. Since much experience in that area has been acquired in the region during the past decade, ECLAC is interested in sharing the experience with other regions, in particular with those that are presently experiencing high inflation.

54. ECLAC will also serve as the focal point for regional information on national accounts and related statistics, including the editing of data, the collection of data through questionnaires and the dissemination of statistical information on national accounts.

55. To enhance the training effort in the region, ECLAC is planning to convene a meeting of training institutes in 1994 in which training programmes will be exchanged and coordinated, work on training materials will be discussed and a common orientation to the training of national accounts experts will be elaborated.

56. The above programme of work can only be carried out effectively if additional resources become available. In particular, there is an urgent need for at least one regional adviser in national accounts.

E. Economic and Social Commission for Asia and the Pacific

57. As a prelude to promoting the 1993 SNA, ESCAP is seeking extrabudgetary support to finance a two-week seminar on SNA implementation. The objectives of the proposed seminar are to explain to national accounts statisticians in the region the changes that have been introduced in the 1993 SNA. The seminar will also formulate a regional plan of action to promote the implementation of the 1993 SNA, including regional, subregional or country-level training activities and projects. For the two-week seminar in 1994 and follow-up programmes, technical inputs are expected from experts in UNSTAT and other international agencies. ESCAP will maintain close cooperation with other regional commissions in executing the activities designed to promote the implementation of the 1993 SNA.

58. More recently, ESCAP has indicated that, with the financial support of the Asian Development Bank and the Australian Bureau of Statistics providing host

facilities and local costs, it is currently planning to organize two subregional meetings, one in Canberra and one in Bangkok, most probably in September 1994. However, there are still some matters to be finalized. The Statistical Institute for Asia and the Pacific (SIAP) is planning to hold at least one training course in specific support of SNA implementation in its current phase, ending March 1995.

59. UNSTAT, in cooperation with ESCAP, has been carrying out in the past and will continue to carry out in the future a number of pilot national accounts programmes in countries of the ESCAP region.

F. Economic and Social Commission for Western Asia

60. The following is a broad outline of the ESCWA programme to implement the 1993 SNA:

(a) Undertake a survey of the assessment of practices of national accounts compilation by the various member countries of the region;

(b) Prepare scheduled training programmes on different levels;

(c) Select one or more countries of the region for implementation of the integrated 1993 SNA;

(d) Disseminate software for conversion of concepts from those of the 1968 SNA to those of the 1993 SNA;

(e) Coordinate activities with the countries and Arab organizations of the region;

(f) Solicit funds to finance national accounts activities in the countries of the region;

(g) Provide technical assistance and serve as a forum for the exchange of experiences between the countries of the region, in collaboration with relevant Arab organizations and member countries;

(h) Review annually and monitor the results of the implementation activities during the six-year period;

(i) Participate in the translation of manuals and handbooks into Arabic, in cooperation with UNSTAT.

61. A survey assessing practices in the national accounts compilation of various member countries in the region would help ESCWA to assess the amount of reorientation and training that will be required to propose improvements and to provide programmes for developing the basic statistical data of each country in the region, when requested.

62. A training programme would be developed for different levels of training, comprising:

(a) General orientation courses (very short) to reveal awareness in the changes introduced by the 1993 SNA, compared to the 1968 SNA;

(b) Training courses (for longer periods) to intensively highlight the conceptual changes and data requirements for building up the integrated system of accounts of the 1993 SNA;

(c) Workshops to discuss the priorities and phasing of accounts compilation, according to the needs and stages of statistical development of each country in the region. They will take into account the fact that the countries of the region differ not only in their statistical needs and priorities but also in the structures of their economies, some having very simple structures and others more sophisticated ones, in varying degrees.

63. The implementation of a pilot project in a selected country may serve as a model for other countries of the region and may also be useful for training national accountants in the 1993 SNA. The integrated implementation of the 1993 SNA may be at a highly aggregated level, yet include sufficient information to cover not only production accounts but also income distribution and use, financial accounts and possibly balance sheets. That work could be extended later on (i.e., after review of results) to satellite accounts and input-output tables. At a later stage, attempts could be made to help countries (relatively more advanced statistically) to construct social accounting matrices (SAMs). UNSTAT and ESCWA are consulting with each other on the selection of the most appropriate country or countries.

V. WORLD BANK

64. The World Bank took an active interest in the development of the conceptual framework of the 1993 SNA. Although the Bank is essentially a user of data, it has a major interest in promoting the compilation of comprehensive, reliable and timely statistics, based on international standards, for use in decision-making. National accounts, appropriately elaborated to encompass concerns such as the analysis of poverty and the use of natural resources, are a key element in the flow of data essential in both the operational context and the policy dialogue with member Governments. Those considerations will continue to guide World Bank support for efforts in the future in both implementing and elaborating the SNA. The Bank is committed to collaborating with other member organizations of ISWGNA and member countries.

65. The Bank will continue to assist member countries in strengthening statistical systems in general and basic statistical series. Loans and credits will be provided, when requested. In addition, in their interactions with national statistical offices, Bank staff will provide such technical advice as appropriate. Particular attention will be paid to the practical aspects associated with SNA implementation. Emphasis will be placed on supporting national efforts to adopt methods and approaches that will result in the generation of environmentally adjusted national accounting aggregates, the preparation of Social Accounting Matrices (SAMs) and the compilation of price statistics that will lead to the calculation of Purchasing Power Parities (PPPs). Those efforts will be supported through:

(a) Undertaking experimental work on satellite accounts on the environment;

(b) Carrying out integrated household surveys to cover data on incomes, expenditures, assets and social conditions;

(c) Promoting an integrated approach to price statistics that would facilitate the calculation of PPPs.

66. Beyond the direct support to member countries indicated above, the Bank will deploy limited resources in supporting training and research in the areas listed above. In addition, the Bank will participate in joint activities, such as seminars and training programmes, organized by other member organizations of ISWGNA and the regional commissions. The Bank will continue to play an active role in the dissemination of national accounting series along with relevant technical notes elaborating on country practices.

67. In terms of the further elaboration of the SNA, the Bank will seek to develop collaborative arrangements with other agencies both within and outside ISWGNA. The Bank will be in a position to contribute the results of Bank-supported experimental studies and research outputs as inputs into the preparation of refined international standards.